

RECREATION SHORT COURSE

PROJECT PAPER

RAY BLUM, USFS

# A Novel Approach...



Ray Blum '86

GRANT SEEKING - A NOVEL APPROACH TO FUND AN INTERPRETIVE EXHIBIT

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CLEMSON CLASS OF 1985

This paper was prepared as a student project in partial fulfillment of the requirements of the professional development for Outdoor Recreation Management Program at Clemson University. It in no way reflects USDA Forest Service policy nor are the opinions expressed those of anyone other than the author.

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Title: Grant Seeking - A Novel Approach to Fund an Interpretive Exhibit

Abstract: The Seneca Rocks Visitor Center is located in the Spruce Knob - Seneca Rocks National Recreation Area on the Monongahela National Forest. Two years ago center staff and district personnel assisted in the formation of the Mid-Appalachian Interpretive Association. The purpose of the association is to sell publications and other items in support of interpretive programs at Seneca Rocks and two other visitor centers. Adjacent to the visitor center is an historic structure known as the Sites Homestead. The Homestead is proposed to be rebuilt, under Special Use Permit, by a local historical society.

Since the homestead is adjacent to the visitor center, it is highly visible and receives heavy visitation. The Forest Service would like to provide wayside or roadside exhibits to interpret the history and lifestyle of the people who lived at this homestead and the surrounding area. Since appropriated funds do not exist for this project, the Forest Service is seeking an alternative funding source, namely a Corporate Foundation Grant. The grant will be sought through the Mid-Appalachian Association, a non-profit corporation.

The objective of this paper is to outline the process of applying for a grant and to actually write a grant proposal for the above project. Hopefully, this will help clear the way for other associations to explore this method of funding for desireable interpretive projects.

## EXECUTIVE SUMMARY

### Grant Seeking - A Novel Approach to Fund an Interpretive Exhibit

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The intent of this project is to find alternative funding for interpretive exhibits at a historic structure known as the Sites Homestead. The objectives are to outline the process of applying for a foundation grant and to submit a grant application for funding. The Sites Homestead is located in the Seneca Rocks Visitor Center Complex in the Spruce Knob - Seneca Rocks National Recreation Area on the Monongahela National Forest.

In order to write a grant proposal, it was necessary to research the grant application process, specifically in terms of what items funders look for. It is also necessary to discover how to market your ideas, in addition to funding and tips on writing a successful proposal. Using the guidelines suggested in the publications received, a grant proposal was written and submitted to 3M Company, St. Paul, MN., to fund the interpretive exhibit.

Grant applications and proposals are reviewed by 3M on a quarterly basis. The next Review Board Meeting is scheduled for June, consequently the results of this project cannot be stated in this paper.

To a degree, whether or not this proposal is funded by 3M has little bearing on the success of this specific project because the objectives and goals of this project have been met. If 3M does not fund this proposal, then it will be sent to another corporate foundation.

Personally, the result of this project is to fulfill a desire to provide interpretive services at a time of dwindling funds through positive action assisted by a little creative thinking. Grants ~~are~~ not a method of curing all financial problems, but it is a first step, the opening of a new door that will, in time, lead the way to other innovative ideas to improve the services we provide to our public.

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CHAPTER 1  
INTRODUCTION

PURPOSES AND OBJECTIVES

"Times - They are a Changing" in the Forest Service. When a group of employees get together, it doesn't take long for the conversation to turn to the changes that have taken place over the past few years. The emphasis is on doing more work with both fewer dollars and fewer employees. This has caused a lot of us to look at ourselves, our jobs, and quite frankly, how to survive the 80's. Personal frustrations can be great and many times we feel we're just doing a mediocre job. But it doesn't have to be that way. We have to learn to adapt and change. Unfortunately, changes come hard. We don't want to change our routine or the way we do business. We resist any effort to do so. It is against human nature to accept change gracefully. However, if we can accept these changes and use them as possible creative outlets or avenues of growth, I think we will find that our jobs, can be and are, exciting and challenging, not stagnant!

This paper then, focuses on a change - a way to provide interpretive services at a time of dwindling dollars. The first step in this process on the Monongahela National Forest was the 1984 creation of the Mid-Appalachian Interpretive Association. This non-profit business was established to sell publications, maps and other items of an interpretive nature. Profits are to be returned directly to the visitor

centers. The association has been doing well, but it will take several years for the business to grow large enough to support projects requiring a cash outlay. It was time to research additional methods of funding projects to get around the shortage of money that exists through both the Forest Service and the Interpretive Association.

The outlet for this energy was a decision to apply for a Corporate Foundation Grant of \$6,000.00 to fund two outdoor interpretive exhibits for a historic structure adjacent to the Seneca Rocks Visitor Center. The objective of this paper are 1) to outline the steps of writing a grant proposal and, 2) to submit a grant proposal for funding.

Is this innovative? For the Forest Service this project may be breaking new ground, although grant seeking is common in the non-profit business world.

Is it creative? Perhaps.

Will it work? Hopefully, although only time will tell whether this project is funded or not. Hopefully this project will open the doors for other forests with interpretive associations to fund desirable and worthy projects when traditional funding may not be available.

Yes, "times - they are a changing", but with new methods of doing business and a little creative thinking on our part, the times can be changing for the better.

## PROJECT AREA

The Seneca Rocks Visitor Center is the hub of the Spruce Knob - Seneca Rocks National Recreation Area which was created in 1965. The Visitor Center opened in 1978 and is complimented by two picnic areas and a trail to the top of Seneca Rocks.

When the Federal Government acquired the tract of land to build the visitor center, it also acquired an old building known as the Sites Homestead. The building was constructed in the late 1830's as a one and a half story log cabin with additions in the 1870's. Members of the Sites' family occupied the building almost continuously until 1947. At the time of Government acquisition, the building was used to store hay.

Ever since the Government acquired the tract there has been public pressure to restore the building at Government expense. Over the years the debate has grown and, in 1983, the Forest Service wrote an Environmental Assessment to decide the ultimate outcome of the building. Five alternatives were presented: 1) maintain the existing condition, 2) remove the entire building, 3) remove the building but retain both chimneys and foundation, 4) retain the log structure and foundation, 5) retain and reconstruct the entire building.

The Forest Service's preferred alternative was #4, to retain only the log portion of the building and all stone foundations at an estimated cost of \$78,077. Public input indicated only marginal support for this alternative. However, many respondents did not review the Environmental Assessment or were even aware that the log structure existed.

Alternative #5, to restore the entire building was the alternative the public wanted. Estimated cost of this was \$287,440. One hundred fifty-six (156) responses and a petition with 1,340 signatures were received by the Forest Service. The majority supported alternative #5.

Since Forest Service funding for the project was not available, local residents formed the North Fork Historical Society. Through public donations and fund raising the society hopes to raise enough money to restore the outside of the building. This project is under a Special Use Permit through the Forest Service.

An Interpretive Plan has been written designing an exhibit for the Sites Homestead at an estimated cost of \$6,000.00. This exhibit could be funded from a grant application resulting from this project. A copy of the Interpretive Plan is included in the Appendix.

MID-APPALACHIAN INTERPRETIVE ASSOCIATION

The Mid-Appalachian Interpretive Association (MAIA) was formed in May 1984 to assist and advance historical, scientific, educational and interpretive programs of the Monongahela and George Washington National Forests in West Virginia and Virginia.

The Association seeks to cooperate with the USDA Forest Service in the following activities:

- a. Sponsor, prepare, publish and sell books, pamphlets, maps or other printed material pertaining to the national forests.
- b. Acquire material or equipment suitable for use in scientific, museum or interpretive work in the national forests.
- c. Assist in the development and maintenance of visitor center libraries.
- d. Assist in the preservation of historic objects and documents important to the national forests.
- e. Assist in the acquisition of non-federal lands to be included in the national forests.
- f. Assist in the establishment of similar cooperating associations in other areas administered by the USDA Forest Service.
- g. Generally assist in furthering the aims of the interpretive program of the George Washington and Monongahela National Forests.

The Association is organized without capital stock under the provisions of Chapter 2, Title 13.1 of the Code of Virginia. No part of the net income or profit of the association shall benefit any individual member. No substantial part of the activities of the association shall include attempts

to influence legislation. The association shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provisions of these by-laws, the association shall not carry on activities not permitted by an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954, or by an organization whose contributions are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954. In the event of dissolution, all the association's assets remaining after payment of its liabilities shall be distributed to another organization or organizations of like purposes exempt under Section 501(c)(3).

The Mid-Appalachian Interpretive Association operates out of three visitor centers: Seneca Rocks and Cranberry Mountain Visitor Centers on the Monongahela and the Massanutton Visitor Center on the George Washington National Forests. Total association sales for calendar year 1984 were \$7,968.00. In 1985, sales increased to nearly \$20,000.00, with \$1,000.00 turned back to the visitor centers. The remainder of the profits will be used to increase sales inventory.

## Chapter 2

Prior to starting this project, the author had no experience in grant writing and knew precious little about grants. Needless to say, quite a bit of time was spent talking to people and reading publications on the subject.

The following is a list of publications researched for this project.

<u>Publication</u>	<u>Publisher</u>
"Corporate 500, the Directory of Corporate Philanthropy"	Public Management Institute 358 Brannon Street San Francisco, CA 94107 (415) 896-1900
"The Quick Proposal Workbook"	
"The Grant Writers Handbook"	
"Discover Total Resources, a Guide for Non-profits"	Mellon Bank Corporation Pittsburg, PA 15258 (412) 234-4402
"1984 Contribution's Program"	3M Contributions Program St. Paul, MN 55144 (612) 736-3781

PERSONAL CONTACTS

It has been necessary to contact several individuals familiar with the grant process, whether to get their opinions on my ideas, methods of application, or additional information. The following is a list of those who assisted me in many ways:

Craig Whitney  
Interpretive Specialist, Regional Office  
U. S. Forest Service  
Milwaukee, WI

Larry Smith and Sharon Scott  
Mid-Appalachian Interpretive Association  
Centreville, VA

Gene Steele  
Manager, 3M Contributions Program  
St. Paul, MN

Ray Price and Phillip Myerly  
Harpers Ferry Exhibit Design  
National Park Service  
Harpers Ferry, WV

## CHAPTER 3

### METHODOLOGY

The objective of this section will be to outline the basic steps needed to write a grant proposal. This will include topics such as marketing ideas and what funders look for.

How do you begin writing a grant proposal? As a naturalist, one of the first rules of thumb I learned before addressing any group was to "know your audience". That same rule applies to writing grant proposals. You should know something about the corporation that you are applying to and their goals. Remember you are not selling your ideas, you are marketing them and that means you have to look at your proposal through the funder's eyes. Begin to think in the funder's terms before you begin writing your proposal.

According to Public Management Institute you should consider the following nine questions:

- 1) In what way will the donation benefit the funder?
- 2) If your project is to continue after the grant period, how do you plan to continue funding after the grant has run out?
- 3) Can you be specific about your organization's goals and objectives: what are they and how do they align with the funders?
- 4) Who are your clients? Are they represented on your board? How do you integrate community members into your operation?
- 5) Is your operation cost efficient?

- 6) How does your program enhance the funders position in your community?
- 7) Who are your board of directors?
- 8) How is your project original and effective? How can you show that you won't be duplicating the efforts of other agencies?
- 9) How can you show that your program will help solve the problem it addresses?

When funders support your project with money they usually expect a "thank you". This "thank you" is usually a feeling of having done something good for someone else. For an organization to relate most effectively with funders, you want to stress your project's benefits to the funders.

The more successful you can make them feel, the better they will like having funded your project. Here are six ways that you can thank the funder. Try to use several of them in your proposal if possible.

- 1) Provide your services cheaper than other agencies offering similar programs.
- 2) Provide a better service. If you can show your programs meet the needs of the public better, then the funder is getting more for his money. You may not be cheaper than someone else, but you can be better.
- 3) Give the funder publicity. A funder likes to have people aware of his or her good deeds. The more aware you make the community of the funder, the more likely you are to receive funds in the future. Use newsletters, newspaper articles, public speeches,

and radio announcements to thank your funders.

- 4) Report regularly to the funder.
- 5) Handle the funder's money well.
- 6) Thank the funder often and in public.

#### THE SYSTEMS MODEL

The best way to reorganize your conception of your program is to be systematic. You should be able to verbalize and write down not only your goals, but your methods, objectives, and how you intend to evaluate them. The systems model (Public Management Institute) is an easy and effective way to visualize an organization's functions. It looks like this:



The inputs are client and community needs, the methodology, scheduling, and actual labor to implement your plan.

The activities meet to solve these needs - the methodology, scheduling, and actual labor to implement your plan.

The outputs of a non-profit program are the short-term results of the activities.

The outcomes, the most important part of the cycle addresses the long term results of the program.

The systems model for the project proposed might look like this:

<u>INPUTS</u>	<u>ACTIVITIES</u>	<u>OUTPUTS</u>	<u>OUTCOMES</u>
Ideas: What message do we want to tell.	(Production)	(Finished Product)	(Impact)
Interpretive Plan:	Award Contract	Tells history of Sites Family Home-	Visitors leave with an under-
Defines message, design, and costs.	Shipping	stead and settle-	standing of the
Money to build exhibit.	Erect Exhibits	ment of North Fork Valley	early settlers of this region -
List of contractors			their culture and lifestyle.

Most non-profits face a common problem: They visualize their programs in terms of activities and what tasks they can perform to fulfill a certain need. To be efficient, an organization must think in terms of outputs and outcomes. It is the outcome which most interests the funder.

When submitting your proposal, start by describing the long range benefits to society. This is what interests the funder. The funder is flooded with requests for money. Your proposal must be extra-ordinary to attract attention and win funding. Follow through with the systems model. This will help ensure that your project is thoroughly thought out and complete.

## CHAPTER 4

### THE GRANT PROPOSAL

#### A. How to write a successful prospectus.

A prospectus is an essential tool in any giving program. In simple, direct language, professionally laid out with attractive graphics and photographs, a prospectus presents your organization's function, history, accomplishments, plans for the future and key staff personnel.

It must arouse the reader's interest, inform them of the worthiness of your cause and convince them of the need for their support. A carefully planned prospectus should maximize a reader's sense of involvement in the following ways:

The problem must be big (every donor wants to feel that their donation makes an impact).

It should convey a sense of urgency.

It must have broad appeal.

It must be supported by financial facts.

It should focus on current and future affairs.

It should be rational and emotional.

It should answer the questions who, what, when, where and why.

#### B. Writing a successful proposal.

A proposal should contain the following items to ensure that it is well thought out and complete.

1. The Cover Letter

The cover letter has many functions. It introduces you to the reader and motivates the reader to actually review the entire proposal. It should assure the funder your board has endorsed the project.

Offer to provide additional information.

Conclude with a reminder that you will follow-up the proposal with a personal contact.

2. Title Page

The title page should be considered a part of the overall marketing concept for your project and should stress outcomes, client benefits and social benefits.

3. Summary-Abstract

The summary appears at the beginning of the proposal, but you should probably delay writing it until after you have completed writing your proposal. In that way you will have a clear idea of what you want to say in the summary. A summary should identify the agency and establish credibility, state the needs or problem, list objectives and outline specific activities to meet these objectives.

4. Introduction

The introduction should convince the reader your agency has the capacity to make its ideas work. Use your association's letter-head stationary and list the board of directors. The introduction should describe your association, its history and an outline of

the organization's goals. Also describe the relationship between the project and the long-term goals. Describe the background of your staff, list your local support in the form of money, donations and facilities. Finally, describe your credentials as they relate to your project, including the facilities and staff that are uniquely qualified for the project.

#### 5. Problems and Needs

You must convince funders there really is a need for your project and show it's relationship to your association's goals. You must also demonstrate your association's ability to solve the problem, provided sufficient resources can be obtained. The proposed project's social benefits must also be detailed.

#### 6. Objectives and Methods

The objectives should define the who, what, when, where and how much aspects of your program. The objectives describe the end product of your project. They do not describe the methods you implemented to achieve them.

The methods section should describe program activities in detail, describe the planned staffing of the project and individual responsibilities, describe the client population using your area and present a reasonable scope of activities you can accomplish.

#### 7. Evaluation

The evaluation is an important part of any program. It is important for funders to be able to measure your progress and know their money was well spent.

Your evaluation plan should tell to what extent you met your stated objectives and whether the program has been consistant with your plan. The evaluation should also describe how you plan to collect data, monitor progress and tell how you will keep your records.

#### 8. Appendix

The appendix is an important, but often overlooked part of a proposal. The appendix should include a list of board members and officers with titles, endorsement letters you may have, tables, graphs, statistics, reference publications and other funding sources you are seeking.

#### C. How to Find Corporate Support

The book, "Corporate 500: Directory of Corporate Philanthropy", is an excellent starting point for locating a funding source. Without using this book the task of locating companies, finding out whether or not they have foundations, what geographical areas they fund and what specific areas they fund would be an incredible task. "Corporate 500" lists not only corporations, but gives a summary of each, including a business profile, eligibility requirements, analysis of the foundation's giving philosophy, funding areas, contribution profile, application process and sample grants.

In reviewing potential corporate foundations, one of the criteria would be to locate a company in West Virginia. If that search wasn't successful, then a foundation would have to be found that funds on a national basis and would support museums or historical preservation. Since this project seeks to fund an interpretive exhibit at a historic site, either one of the mentioned categories would hopefully be successful.

Livin, in West Virginia has posed some problems in finding a pool of in-state corporations since agriculture, rather than industrial activities is the major emphasis. Two companies with significant presence in the state are Columbia Gas and Union Carbide. Neither of these companies are large supporters of museums or historic preservation efforts.

My initial search indicated 20 potential corporations to which the association could apply. Each company was researched and the list was shortened to ten foundations. The following is a list of the ten potential corporations divided into two categories. The #1 heading indicates corporations in which this project might best be funded. The #2 heading indicates possible funders, but not the best choices.

#### #1 Companies

Minnesota Mining and Manufacturing Foundation, Inc., St. Paul, MN.

Geographic funding areas: National (with most grants given in operating areas) West Virginia listed.

Funding Areas: (34%) to environment, (4%) to museums and historic preservation.

Aetna Life and Casualty Company, Hartford, CT.

Geographic funding areas: (67% of grants) operating areas (10%) West Virginia listed.

Funding Areas: (12%) of grants go to museums and historic preservation.

H. J. Heinz Company, Pittsburg, PA

Geographic Areas: National with most grants in operating areas  
(West Virginia listed).

Funding Areas: (10%) to community development, historic preservation and civic support.

Hercules Incorporated, Wilmington, DE.

Geographic Areas: National with most grants in operating areas.  
(West Virginia listed).

Funding Areas: Museums and historic preservation.

Pillsbury Company, Minneapolis, MN

Geographic Areas: (14%) conservation, (26%) museums.

#2 Companies

Columbia Gas, Wilmington, DE (Operates in West Virginia, funds art and culture).

Union Carbide, Charleston, WV (Funds art and culture)

Occidental Petroleum, Los Angeles, CA (National to operating areas, West Virginia listed, funds museums).

Mead National Corporation, Dayton, OH (National with most grants in operating area, West Virginia not listed). Funds recreation, museums, historic preservation.

First Wisconsin Corporation, (National with heavy emphasis in Wisconsin. Funds museums and historic preservation).

In order to provide additional information on the #1 choices, and to understand the decision process of selecting the company to fund my project, a list of corporate giving, as shown in "Corporate 500" is included in the appendix.

Company Selected: 3M Company, St. Paul, MN

After reviewing the funding categories, geographical areas funded and basic requirements of 3M's funding policy, it looked like this project best met their foundation grant requirements. The next step was to contact Ms. Gene W. Steele, Manager of Contributions Programs and Community Affairs and talk with her on this grant proposal.

Ms. Steele felt this was a viable grant request and sent me a copy of the publication "1984 Contribution Program, 3M Foundation".

This publication outlines the foundation's Board of Directors, contributions program, giving guidelines and application requirements. A copy of this publication is included in the appendix.

D. Summary of Chapter 4

This section outlined the various steps required in planning and outlining a grant proposal, as well as selecting a corporation to fund the project. The next step is to take this information and write a grant proposal describing your specific project and submit it for funding. The exciting aspect of this project for me is the potential of using the interpretive association to assist funding of specific projects in the future. Foundation grants are not a cureall or a magic wand that will make funding headaches disappear. It provides a new opportunity - an outlet if you will - to not only survive the 1980's, but to improve our services as well.

## CHAPTER 5

This section of the report contains the grant proposal that was written to 3M seeking funding of the outdoor exhibit for the Sites Family Homestead. The format of this proposal may differ slightly from the steps outlined in Chapter 4. This is because the application follows the guidelines specifically written in the publication "1984 Contributions Program, 3M Foundation". A copy of 3M's publication is included in the appendix.

GRANT PROPOSAL

Submitted To

Gene Steele

Manager, 3M Contributions Program

Community Affairs Department

St. Paul, MN 55144



15319 Blueridge View Drive  
Centreville, Virginia 22020  
(703) 830-3590

June 16, 1986

Ms. Gene Steele  
Manager, 3M Contribution Programs  
Community Affairs Department/3M  
521-11-01 3M Center  
St. Paul, MN 55144

Dear Ms. Steele:

My name is Raymond Blum and I am writing you to submit a grant proposal on behalf of the Mid-Appalachian Interpretive Association, a non-profit business. Mid-Appalachian Interpretive Association was formed in 1984 to assist and advance historical, scientific, education, and interpretive programs of three visitor centers on the Monongahela and George Washington National Forests in West Virginia and Virginia.

The Association provides monetary support to the centers through the sale of publications, maps, artist prints and other items. It is our endeavor to support and provide better community services by supporting this portion of the recreation program in these National Forests.

In the case of this grant request, we are trying to provide outdoor exhibits for a historical structure known as the Sites Family Homestead. The Homestead itself is being rebuilt by another non-profit corporation - the North Fork Historical Society. By complementing the objectives of the Historical Society and the Forest Service, Mid-Appalachian Interpretive Association hopes to provide the opportunity to explain the historical significance of the Sites Family Homestead to over 100,000 visitors within the next year. Additionally, the exhibits will relate the Homestead to other historical structures in this section of West Virginia and help visitors understand the bonds between nature, man and his culture.

Our donation request from 3M is \$6,000.00 which will allow us to have the exhibits fabricated and erected next to the Homestead.

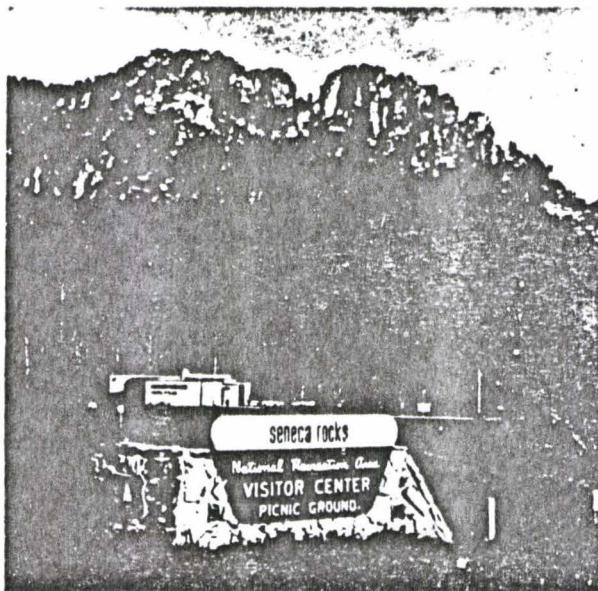
I hope you will review our proposal favorably. I will call you in the near future to see if you have any questions regarding this proposal or please feel free to contact me at (304) 257-4488 between 8:00 a.m. - 4:30 p.m. Eastern time.

Mid-Appalachian Interpretive Association is not applying to any other corporation or foundation other than the 3M Foundation to provide financial support for this project.

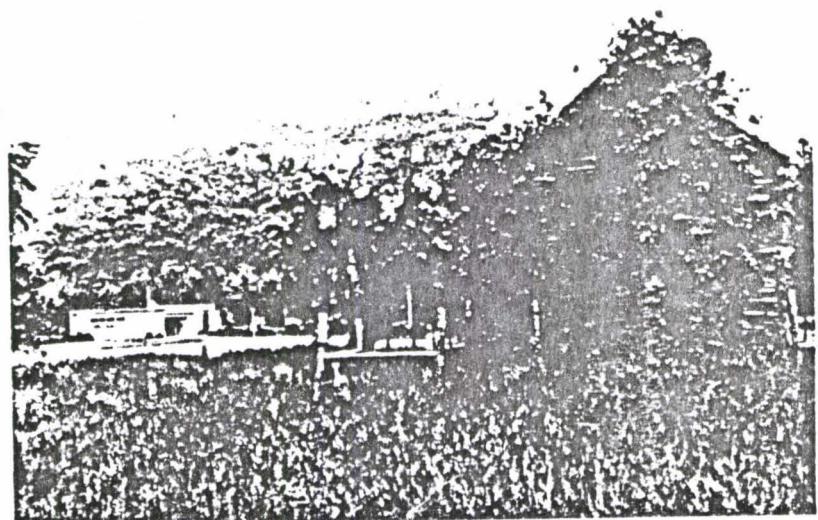
Sincerely,

*Ray Blum*

RAY BLUM  
Visitor Information Specialist



Seneca Rocks Visitor Center  
Monongahela National Forest  
West Virginia



Sites Family Homestead

# 3M Grant Application

Form 20174-PWO

Completion of this form will facilitate our review. You may submit any other materials which you feel will help us better understand your organization or program.

For 3M Use Only

Organization Number

Control Number

Date rec'd

Staff Person

Please type or print in black ink

Organization:

Mid-Appalachian Interpretive Association/co U. S. Forest Service

Acronym (also known as)

M.A.I.A.

Address:

Street

City

State

Zip

Route 3, Box 240 Petersburg, WV 26847

Contact person>Title:

Raymond Blum, Visitor Information Specialist

Phone

(304) 257-4488

Describe organization:

Mid-Appalachian Interpretive Association was organized to assist or advance historical, scientific, educational, or interpretive programs in West Virginia and Virginia. These programs directly affect 137,000 visitors a year and serve an audience on a regional basis.

IRS Status:  501(c)(3)  501 (c)(4)  501 (c)(6)  Other: \_\_\_\_\_ specify

Check the category which best describes the organization (not the purpose of the grant)

Education  Human Services  Government  Arts/Media\*/Culture  
 International  Civic/Community  Health Care  Other \_\_\_\_\_ specify

\*Media includes Public Broadcasting, Newspaper, etc.

Organization scope is:

International  National  Regional  State  Local

Primary constituency serviced:

Minority  Female  Male  All

What is the total goal of this fund raising effort? \$ 6,000.00

Over what period of time? Calendar Year 1986

What is your cash request of 3M? \$ 6,000.00 % of Total 100%

Over what period of time? Calendar Year 1986

If not cash which of the following?

Product(s) or property: \_\_\_\_\_

\_\_\_\_\_

Volunteer Expertise: \_\_\_\_\_

\_\_\_\_\_

Other: \_\_\_\_\_

Needed when? \_\_\_\_\_ Over what period of time? \_\_\_\_\_

# 3M Grant Application

Describe the purpose of the Grant: the grant money will be used to provide two outdoor exhibits for a historic structure known as the Sites Family Homestead. The Homestead is being rebuilt by the North Fork Historical Society and the proposed exhibits will provide the history of the Sites Family and describe the settlement of this section of the Allegheny Mountains.

State expected results: The results will fill an informational gap that now exists concerning historic settlements and those peoples lifestyle of the early 1800's.

Who is the specific client served? i.e., youth, elderly, minority: All age and ethnic groups.  
Latest records for the area (1985) indicate nearly 100,000 visitors from all 50 states and 39 foreign countries. Largest audience is from Ohio, Virginia, Pennsylvania, Washington, D.C., West Virginia and Maryland.

Have you ever submitted a grant request to 3M?  No  Yes

If yes describe: \_\_\_\_\_

Approved  Declined  When? \_\_\_\_\_

To the best of your knowledge will this grant affect.

3M Employees  3M Shareholders  3M Customers  3M Community

How? Many of the visitors to the Spruce Knob - Seneca Rocks National Recreation Area are from the West Virginia area such as Middleway and regionally attracts visitors consisting of 19 other 3M facilities.

## 3M Grant Application

**Operating Budget — 3 years (include next or current year budget) omit \$000s**

**Fiscal Period**

<u>Jan. 1 to Dec. 31</u>	<u>19 84</u>	<u>19 85</u>	<u>19</u>
Total Operating Budget	\$ 9,553.14	\$ 18,550.00	\$
Administrative Costs	\$ 5,912.06	\$ 12,948.08	\$
Number of Paid Staff	0	0	.
Volunteers (approx.)	13	14	
Fundraising Costs	\$ 0	\$ 0	\$
Program Costs	\$ 2,300.00	\$ 2,105.00	\$
Operating Surplus (Deficit)	\$ -	\$ -	\$
Amount of Reserve Fund	\$ 1,341.08	\$ 3,496.92	\$

**Source of Operating Funds**

Federal Gov't \$ \_\_\_\_\_ % . \_\_\_\_\_  United Way \$ \_\_\_\_\_ . % \_\_\_\_\_  
 State Gov't \$ \_\_\_\_\_ % \_\_\_\_\_  Individuals \$ \_\_\_\_\_ % 100  
 County Gov't \$ \_\_\_\_\_ % \_\_\_\_\_  Corporate \$ \_\_\_\_\_ % \_\_\_\_\_  
 City Gov't \$ \_\_\_\_\_ % \_\_\_\_\_  Other Sources \$ \_\_\_\_\_ % \_\_\_\_\_

If this Grant is for a special Project/Program not included in your operating budget please complete the following:

	19 86	19 _____	19 _____
Proposed Program Budget:	\$ 6,000.00	\$ _____	\$ _____
Administrative Costs	\$ -0-	\$ _____	\$ _____
Fundraising	\$ 6,000.00	\$ _____	\$ _____
Bal. of Program Costs	\$ -0-	\$ _____	\$ _____
Projected Surplus (Deficit)	\$ -0-	\$ _____	\$ _____

**Source of Operating Funds**

Federal Gov't \$ \_\_\_\_\_ % \_\_\_\_\_  United Way \$ \_\_\_\_\_ % \_\_\_\_\_  
 State Gov't \$ \_\_\_\_\_ % \_\_\_\_\_  Individuals \$ \_\_\_\_\_ % \_\_\_\_\_  
 County Gov't \$ \_\_\_\_\_ % \_\_\_\_\_  Corporate \$ 5,000.00 % 100  
 City Gov't \$ \_\_\_\_\_ % \_\_\_\_\_  Other Sources \$ \_\_\_\_\_ % \_\_\_\_\_

List major donors or pledges to this particular program:

PROSPECTUS

Preparer: Raymond Blum  
USDA Forest Service  
Route 3, Box 240  
Petersburg, WV 26847  
(304) 257-4488

Raymond Blum  
Visitor Information Specialist

Approval:

Henry Deemer  
District Ranger  
Potomac Ranger District  
Monongahela National Forest

Chairman  
Mid-Appalachian Interpretive Association  
15319 Blueridge View Drive  
Centreville, VA 22020  
(703) 830-3590

## PROSPECTUS

### I. Project Description

To obtain funds to provide an outdoor exhibit for a historic structure known as the Sites Family Homestead. This building is on the National Register of Historic Places.

Site Location: The Sites Family Homestead is located adjacent to the Seneca Rocks Visitor Center in the Spruce Knob - Seneca Rocks National Recreation Area on the Monongahela National Forest. This 100,000 acre National Recreation Area was designated by Congress in 1965 because of its outstanding resources and natural attractions, ranging from high mountains to subterranean caves. The National Recreation Area is within 250 miles of more than one-third of the nation's population.

History of the Sites Family Homestead: When the Forest Service acquired the tract of land to build the Seneca Rocks Visitor Center it also acquired the homestead. According to extensive research performed on the building, the homestead was constructed in the late 1830's as a one and a half story log structure. Later additions came in the 1870's. Members of the Sites Family occupied the building almost continuously until 1947.

Ever since the Forest Service acquired the tract, there has been significant public pressure to restore the building at Government expense. Over the years, the pressure has increased and, in 1983, the Forest Service wrote an Environmental Analysis listing options to restore the building. Public response and comment was significant. There were a total of 1,345 comments, the majority of which felt the entire building should be restored.

Since public funds were not available for this project a non-profit corporation, "The North Fork Historical Society", was formed and is raising money to restore the structure. The Mid-Appalachian Interpretive Association would like to supplement and enhance this project by providing outdoor exhibits. These exhibits would give the history of the family that lived in the homestead and describe the settlement of this portion of the Appalachian Mountains.

An interpretive plan identifying the design and script of the exhibits has been written by Raymond Blum, Visitor Information Specialist, U.S. Forest Service and approved by Jerry Bremer, District Ranger. A copy of the plan is included in the Appendix for your information.

Audience Analysis: Since the homestead is adjacent to the visitor Center, accurate records are available to the audience this project will serve. In 1985, visitors came to this site from all 50 states plus 39 foreign countries. The majority of the visitors came from: Ohio, Pennsylvania, Virginia, Maryland, Washington, D.C., and West Virginia.

Project Goals: The goals of the project are twofold: First to interpret the historical culture of the Seneca Rocks area and to facilitate the understanding of the bonds between nature, man and his culture. Secondly, to interpret the history of the Sites Family Homestead and it's relation to other historical sites in the National Recreation Area.

These goals will be achieved through the outdoors exhibit. It is expected between 100,000 and 120,000 visitors will see this exhibit the first year, with a 7% increase each following year.

Project Budget: A portion of this project is being provided by volunteer labor, or free technical assistance and labor from the U. S. Forest Service.

The portion of the project that needs to be funded is to contract the building, or fabrication of the exhibits themselves. Total cost for this is \$6,000.00, which we are asking for in this grant request. Once the exhibits are built, the Forest Service will provide the materials and labor for the stone foundations.

II. Project Key Staff: Raymond Blum, Visitor Information Specialist and Director of the Seneca Rocks Visitor Center. Responsibilities on this project are writing the interpretive plan, locating possible contract companies to fabricate the exhibit, assist in erecting exhibit.

Professional Background: A total of 16 years working in visitor centers in the U. S. Forest Service, National Park Service and Cook County Illinois Forest Preserve District. Present duties include administration of the Seneca Rocks Visitor Center, including exhibitory, audio-visual productions, and overseeing the maintenance of the site.

Sara Ungrodt: Assistant Ranger in Recreation, Potomac Ranger District. Responsibility in this project: Supervising district crew in construction of stone foundation of this exhibit and securing, or approving any additional funds for materials.

Professional Background: Six years in the USDA, Forest Service including Forest Supervisor's Office, and one year as Assistant Ranger in charge of recreation, Potomac Ranger District.

Dr. Janet Brashler: Forest Archeologist. Project Responsibility: Reviewed interpretive plan on the Sites Family Cabin to ensure the information included was correct.

Larry Smith: Chairman of Mid-Appalachian Interpretive Association. Project Responsibility: To endorse project and grant request.

## SUMMARY/ABSTRACT

Agency: Mid Appalachian Interpretive Association  
15319 Blueridge View Drive  
Centreville, VA 22020

Proposal: To apply for a grant of \$6,000.00 to provide outdoor interpretive exhibits for a historical structure known as the Sites Family Homestead. The Homestead lies within the Seneca Rocks Visitor Center Complex in the Spruce Knob - Seneca Rocks National Recreation Area on the Monongahela National Forest in West Virginia. Expected visitation will exceed 100,000 visitors in the first year.

The objectives of this project are to interpret the historical culture of the Seneca Rocks area, facilitate visitors' understanding of the bonds between nature, man and his culture and to interpret the history of the Sites Family Homestead and relate it to other historical sites in the Spruce Knob - Seneca Rocks National Recreation Area.

These objectives will be met by providing exhibit panels in front of the structure to answer visitors' questions on the history of the settlers of this site and regarding the historic settlement of this region.

Title: Providing Outdoor Exhibits for an Historical Homestead

Amount Requested: \$6,000.00

Mid-Appalachian Interpretive Association  
15319 Blueridge View Drive  
Centreville, VA 22020

Contact Person: Raymond Blum  
Visitor Information Specialist  
(304) 257-4488

Application Date: April 1, 1986

## INTRODUCTION

### Background

In May 1984, the Mid-Appalachian Interpretive Association was formed to support the operation of three National Forest Visitor Centers, including the Seneca Rocks Visitor Center on the Monongahela National Forest. As budgets for interpretation diminish, we are looking for new ways of obtaining money to support the public service programs of these centers.

### Grant Proposal

A historic structure known as the Sites Homestead is adjacent to the Seneca Rocks Visitor Center. The Homestead is scheduled to be restored by the North Fork Historical Society. The Mid-Appalachian Interpretive Association would like to provide outdoor or "Wayside" exhibits for this structure.

### Audience Served

In calendar year 1986, over 100,000 visitors are expected to tour the Seneca Rocks Visitor Center Complex, including the Sites Homestead. This figure is based on records maintained at the Seneca Rocks Visitor Center. The center has traditionally been open full time from Memorial Day to Labor Day, five days a week in September and October and weekends the remainder of the year. Since the center opened in 1978, there has been an average increase in yearly visitation by 7%. This trend is expected to continue in the coming years.

In 1985, visitors came from all fifty states, plus 39 foreign countries. Heavy regional visitation came from West Virginia, Virginia, Pennsylvania, Maryland, Washington, D.C., and Ohio. The center is within 250 miles of more than one third of the nation's population.

### Objectives of Proposed Exhibit

To interpret the historical culture of the Seneca Rocks area and facilitate the visitors understanding of the bonds between nature, man and his culture.

To interpret the history of the Sites Family Cabin and relate it to other historical sites in the Spruce Knob - Seneca Rocks National Recreation Area.

### EXHIBIT DESIGN

The planned exhibit will consist of two outdoor panels with a stone base bearing the main interpretive message. Possible, there will be several small panels located close to the ground identifying building locations. The stone base of the two large exhibit panels should be constructed of Tuscarora Sandstone to match existing rockwork found at the visitor center.

The panels will be located adjacent to the present building so the exhibit can be easily seen from the visitor center parking lot.

The panels will be constructed of metal with silk screened letters and photos. There will be a protective covering to shield the exhibit from the weather. The panels will be approximately three feet off the ground so as to be readily accessible to all ages.

If the building is completely dismantled, then the outline of the log cabin and frame structure should be outlined with the existing stone floor supports. Small interpretive signs should be installed indicating the outline of the previous structure.

## History of Mid-Appalachian Interpretive Association

The Mid-Appalachian Interpretive Association (M.A.I.A.) received its Certificate of Incorporation on May 8, 1984. The following two sections are from Article I of the Association By-Laws and will provide you with the objectives of the Association.

### ARTICLE I

Section 1 - The business of the Association shall be limited to those pursuits assisting or advancing historical, scientific, educational, or interpretive programs of the George Washington and Monongahela National Forests in Virginia and West Virginia.

Section 2 - The Association seeks to cooperate with the USDA Forest Service in the following activities:

- a. Sponsor, prepare, publish and sell books, pamphlets, maps or other printed material pertaining to the National Forests.
- b. Acquire material or equipment suitable for use in scientific, museum or interpretive work in the National Forests.
- c. Assist in the development and maintenance of the Visitor Centers' libraries.
- d. Assist in the preservation of historic objects and documents important to the National Forests.
- e. Assist in the acquisition of non-federal lands to be included in the National Forests.
- f. Assist in the establishment of similar cooperating associations in other areas administered by the USDA Forest Service.

- g. Assist generally in furthering the aims of the interpretive program of the George Washington and Monongahela National Forests.

Section 3 - The Association is organized without capital stock under the provisions of Chapter 2, Title 13.1 of the Code of Virginia. No part of the net income or profit of the Association shall inure to the benefit of any individual. No substantial part of the activities of the Association shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Association shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provisions of these by-laws, the Association shall not carry on any activities not permitted to be carried on by an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954, or by an organization contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954. In the event of dissolution, all of the Association's assets remaining after payment of its liabilities shall be distributed to another organization or organizations of like purposes exempt under Section 501(c)(3).

List of Accomplishments:

The Association began its three sales outlets with a loan of only \$250.00. This was accomplished by getting a loan of sales items (books, posters and other items) from Shenandoah National History Association. Despite a very conservative beginning, from June 1 to September 30, 1984, the total revenue was \$7,553.14. Total assets were \$1,893.53, liabilities were \$557.45, with a corporate standing of +\$1,341.08.

During the second business season total revenues exceeded \$20,000.00 with the following donations:

- an IBM PC computer
- \$150.00 donation from Christian Broadcasting Station
- a one acre parcel of land.

A copy of the most recent financial report is attached.

Board of Directors

Lawrence M. Smith, Jr.  
15319 Blueridge View Drive  
Centreville, VA 22020

Christopher Snyder  
6 Ward Circle  
Leesburg, VA 22075

Sharon Scott  
7920 Jackson Road  
Alexandria, VA 22308

Bill Ensor  
140 Queen Street  
Leesburg, VA 22075

Dan Havens  
2618 Babcock Road  
Vienna, VA 22180

### Problems and Needs

The Sites Family Homestead is adjacent to the Seneca Rocks Visitor Center with a fence around it to prevent vandalism. Many visitors are interested in the building and requests for information on it's history and other historic structures are considerable. Public interest and pressure lead the Forest Service to prepare an Environmental Analysis on five alternatives for the Homestead. They were: 1) to maintain its existing condition, 2) remove the entire building, 3) remove the building but retain both chimneys and foundation, 4) retain log structure, chimneys and foundation, and 5) retain and reconstruct the entire building.

The Forest Service received 156 responses and a petition with 1,340 signatures, in support of Alternative #5.

Since funding was not going to be available, a group of local residents have formed the North Fork Historical Society to collect funds to restore the building.

This grant request for \$6,000.00, will provide for exhibit design and fabrication for two exhibit panels. These panels would be constructed of fiber-glass laminate coating. These panels will present a history of the Sites Homestead and also relate this structure to the settlement of this section of the Allegheny Mountains.

#### OBJECTIVES AND METHODS

Objectives: The objective of the exhibit is twofold: To interpret the historical culture of the Seneca Rocks Area and to facilitate the understanding of the bonds between man, nature, and his culture. Secondly, to interpret the history of the Sites Homestead and relate it to other sites in the Spruce Knob - Seneca Rocks National Recreation Area.

Methods: We plan to meet the objectives by using two exhibit panels providing the information stated above. The following is the layout and script for both panels.

Panel #1 Script

Early Settlers

Before the first Europeans came to the North Fork Valley, the area was the home of Indian tribes who hunted and collected from the rich abundance of the valley.

Blocked by mountain barriers, settlers first arrived in the Alleghenies during the early 1700's. Many of these were German, Scotch, Irish and English homesteaders who took up land along the major river valleys including the North Fork and South Branch of the Potomac. Settlers arriving later in the 19th Century found most of the bottomlands taken. They cleared mountainsides and hollows, like Germany Valley, which grew lush stands of pasture for stock.

Pendleton County was first settled during the 1740's, though it appears the settlement of the North Fork Valley occurred later than the South Branch and South Fork valleys. The county was incorporated in 1788 and by 1840 the population almost doubled to about 7,000 people. By that time, several communities were established including one here at Mouth of Seneca. The community consisted of several farms, a store and mill.

(Use photo #2 - Seneca Valley and #13 - Boggs Mill)

(Caption - thanking 3M Foundation for the grant to provide this exhibit).

Panel #2 Script

Sites Homestead

Although the land had been owned by several people earlier, Jacob Sites was apparently the first to build on this location. In the late 1880's, he moved to Mouth of Seneca with his wife, Catherine, two children, William and Sampson, and built a one and a half story, single room log cabin and chimney.

After Jacob's death, his property was divided between his two sons. William kept the log cabin and land north of Seneca Creek. Sampson took the land south of the creek.

William died during the Civil War and the land and buildings were eventually acquired by his nephew, John. By 1893, the single room log building had been expanded into a two story frame structure. The additional rooms may have accommodated Mouth of Seneca's first doctors sometime between 1870 and 1890. A popular belief the building was used as an inn cannot be proven, but the nickname, "Wayside Inn", has been frequently given.

During the first half of the 20th Century, the building continued as the center of the farmstead, along with associated outbuildings. After John's wife, Ellen, died in 1947, the building was used for a residence and later it was turned over to the storage of hay and farm equipment until acquired by the USDA Forest Service in 1968.

(Use Photo #12 - View of Area from rocks, picture of Sites Cabin, and sketch map of homestead)

Caption acknowledging help of Pearl Kisamore.

(Caption acknowledging the 3M Foundation for a grant to provide this exhibit).

## EVALUATION

Evaluation on the success and quality of the information provided will be monitored by the staff of the Seneca Rocks Visitor Center. This can be done in two days. One will be to casually talk with visitors at the homestead and ask for feedback on the site. This will give us a chance to talk one-on-one with the audience and find out whether or not our objectives have been met. If visitors ask questions that are repetitive of the information in the exhibits, or seem confused, then further study will be necessary to ensure our communications are clear.

If further study is needed, then a questionnaire may be developed to determine retention of the information presented and test other wording so visitors leave the site with a clear understanding of the message.

## APPENDIX

The following items are included in the Appendix for your information:

- Appendix A - List of Board of Directors, Mid-Appalachian Interpretive Assn.
- Appendix B - Tax Exempt Status
- Appendix C - 1985 Audit Review
- Appendix D - Financial Statement
- Appendix E - Exhibit Plan of Sites Homestead
- Appendix F - Exhibit Contractors

## CHAPTER 6

### Summary and Recommendations

The objective of any project is to identify a problem, list several alternatives to correct the problem, and, ultimately, select one alternative and show your results. Using those standards, my project falls short since it will not be known whether or not the proposal is funded until a later date. Perhaps a different method can be used to show results and justify this project.

The problem this paper addresses is clear - there are funding shortages in interpretive services. Although there are several ways to provide an interpretive exhibit for the Sites Homestead, this paper only addresses funding through a corporate foundation grant. In addition, there were other benefits derived from this project: personal satisfaction and a positive approach to emotionally dealing with reduced funding.

Maintaining a positive attitude is very important to me. We can all get frustrated, depressed and gripe to one another because of changes taking place in our organization. This is a natural response to change. The problem is when these changes became THE main topic of conversation and added to frustration and anger. It was time to stop feeling angry because of reduced funding for interpretive services and do something positive to solve the problem.

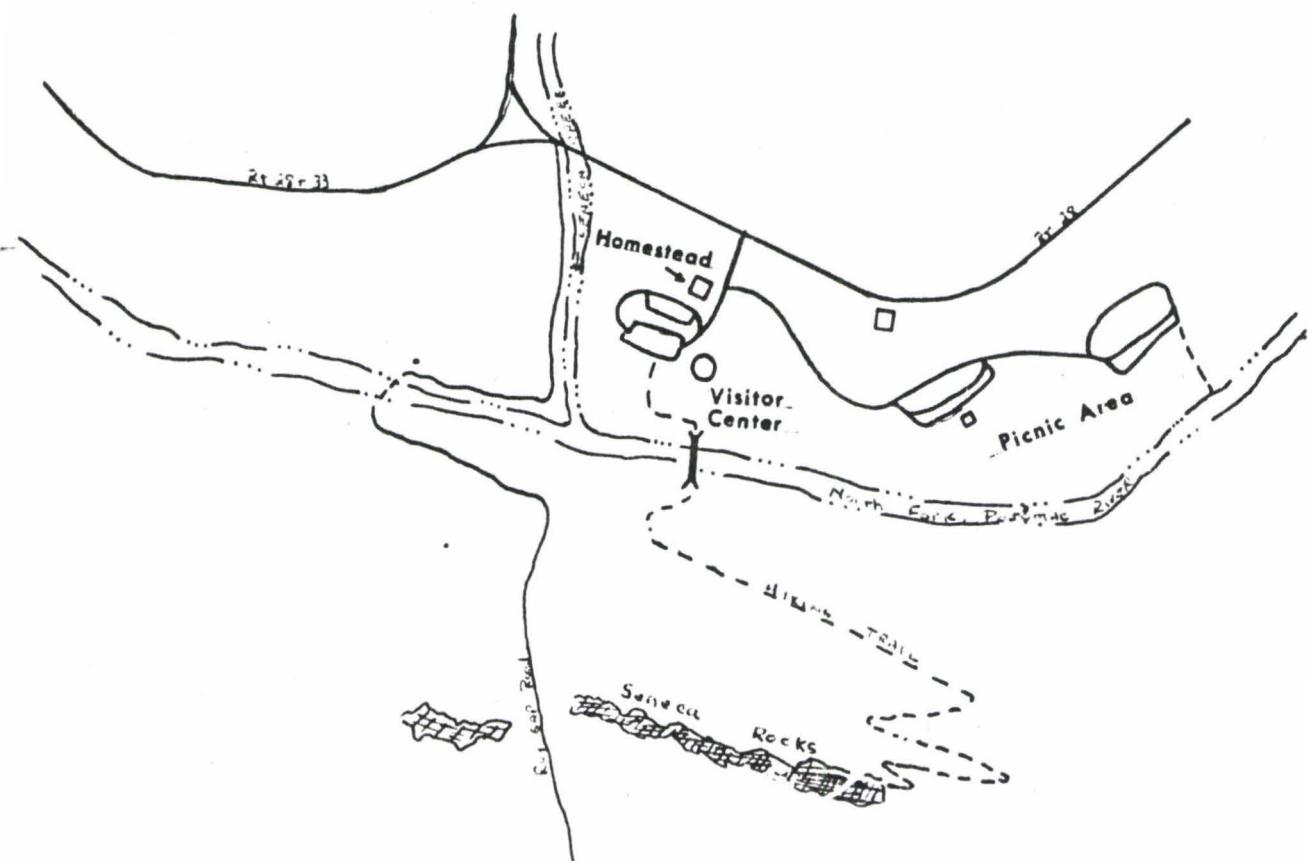
Interpretive associations and grants are good, strong steps to keep interpretation alive and to ultimately expand our programs as well. This beginning has built a foundation for us to grow on.

New ideas will evolve from this beginning and a few years from now we will look back at the 1980's and realize these problems merely created a challenge for us. A challenge that we met and overcame.

Interpretive Service has always been a challenging, but rewarding, career in the Forest Service. Interpretors are hardworking, sensitive people who don't run from a job. We will dig in and continue to work together in the future to not only contribute to Interpretive Services, but to the Forest Service as a whole.

Seneca Rocks Visitor Center  
Complex

Monongahela National Forest  
West Virginia



APPENDIX A  
Seneca Rocks Complex

APPENDIX B  
Interpretive Plan  
Sites Homestead



Potomac Ranger District  
Petersburg, WV 26847

February 6, 1986

1660 Interpretive Services

Sites Homestead Interpretive Plan

Forest Supervisor

Attached for your information is a copy of the Interpretive Plan for the Sites Homestead at Seneca Rocks. This plan may be modified depending on the outcome of the building itself. Total cost for the exhibit is estimated at \$6,000.00.

If you have any questions, please contact Ray Blum at this office.

JERRY BREMER  
District Ranger

Attachment

Appendix - Exhibit Plan

## I. INTRODUCTION

This Interpretive Plan is prepared to compliment the historical interpretation at the Seneca Rocks Visitor Center by telling the story of the Sites Family Cabin.

Reference can be made to the Seneca Rocks Interpretive Plan: Page 29, Item III, Human History, B. History of the Mouth of Seneca: to interpret the human history of the local area placing emphasis on those items where actual artifacts are available, such as Wayside Inn, Petersburg Pike, etc., and Page 62, D. Mouth of Seneca Historical Sites.

At the time of this writing, the fate of the Sites Cabin is uncertain. This plan assumes the building will be dismantled and removed from the site. If a portion of the building is restored, then some modifications will be made to this plan.

## II. PURPOSE AND OBJECTIVES

To interpret the historical culture of the Seneca Rocks area and facilitate the visitors understanding of the bonds between nature, man and his culture.

To interpret the history of the Sites Family Cabin and relate it to other historical sites in the Spruce Knob - Seneca Rocks National Recreation Area.

## III. EXHIBIT DESIGN

The planned exhibit will consist of two outdoor panels with a stone base bearing the main interpretive message. Possibly, there will also be several small panels located close to the ground identifying building

locations. The stone base of the two large exhibit panels should be constructed of Tuscarora Sandstone to match existing rockwork found at the visitor center.

The panels will be located adjacent to the present building location so the exhibit can be easily seen from the visitor center parking lot.

The panels will be constructed of metal with silk screened letters and photos with a covering to protect the the exhibit from the weather. The panels will be approximately three feet off the ground so that they are readily accessible to all ages.

IV. COST

Cost of this exhibit was based on a telephone conversation with Ray Price, Chief of Wayside Exhibit Layout and Construction at Harpers Ferry, West Virginia, National Park Service.

A wayside or roadside exhibit such as this normally costs between \$2,500.00 and \$3,000.00 per panel. This cost includes exhibit layout and construction of the exhibit, plus the stone base. Our cost would probably be less since we could build the stone base ourselves.

V. EXHIBIT PANEL SCRIPTS

Panel #1 Script

Early Settlers

Before the first Europeans came to the North Fork Valley, the area was the home of Indian tribes who hunted and collected from the rich abundance of the valley.

Blocked by mountain barriers, settlers first arrived in the Alleghenies during the early 1700's. Many of these were German, Scotch, Irish and English homesteaders who took up land along the major river valleys like the North Fork and South Branch of the Potomac. Later settlers who arrived in the 19th Century found most of the bottomlands taken. They cleared mountainsides and hollows like Germany Valley which grew lush stands of pasture for stock.

Pendleton County was first settled during the 1740's, though it appears the settlement of the North Fork Valley occurred later than the South Branch and South Fork valleys. The county incorporated in 1788 and by 1840 the population almost doubled to about 7,000 people. By that time several communities were established including one here at Mouth of Seneca. The community consisted of several farms, a store and mill.

(Use Photo #2 - Seneca Valley  
and #13 - Boggs Mill)

Panel #2 Script

Sites Homestead

Although the land has been owned by several people earlier, Jacob Sites was apparently the first to build on this location. In the late 1830's he moved to Mouth of Seneca with his wife Catherine, two children, William and Sampson, and built a one and a half story, single room log cabin and chimney.

After Jacob's death, his property was divided between his two sons. William kept the log cabin and land north of Seneca Creek and Sampson the land south of the creek.

William died during the Civil War and the land and building eventually were acquired by his nephew, John. By that time in 1893, the single room log building had been expanded into a two story frame structure. The additional rooms may have accommodated Mouth of Seneca's first doctors sometime between 1870 and 1890. The popular belief that the building was used as an inn cannot be proven, but the nickname, "Wayside Inn", has been frequently given.

During the first half of the 20th Century, the building continued as the center of the farmstead along with associated outbuildings. After John's wife, Ellen, died in 1947, the building was used for a residence and later storage of hay and farm equipment until acquired by the USDA Forest Service in 1968.

(Use Photo #12 - View of Area from rocks, picture of Sites Cabin, and sketch map of homestead)

Caption acknowledging help of Pearl Kisamore.

APPENDIX C  
Business Profiles



**MINNEAPOLIS STAR AND TRIBUNE  
COMPANY (Cont.)**

**SAMPLE GRANTS**

(Foundation)	
American Press Institute Reston, VA	\$4,000
Reporters Committee for the Freedom of the Press Washington, DC	\$4,000
YMCA of Metropolitan Minneapolis Minneapolis, MN	\$25,000
Greater Minneapolis Metro Housing Corp. Minneapolis, MN	\$10,000
Ordway Music Theater St. Paul, MN	\$10,000
Spring Hill Conference Center Minneapolis, MN	\$40,000
Harvard University Business School & Government Center Boston, MA	\$5,000
Walker Art Center Minneapolis, MN	\$15,000
(Direct)	
Guthrie Theatre Foundation Minneapolis Society of Fine Arts Minneapolis Private College Fund Minneapolis, MN	\$15,000 \$8,000 \$10,000
Minneapolis Orchestral Association Minneapolis, MN	\$10,000
St. Paul Chamber Orchestra Twin Cities, MN	\$5,000
Minneapolis Public Radio Minneapolis, MN	\$5,000
Twin Cities Public Television Minneapolis/St. Paul, MN	\$5,000
United Way	\$90,000
Twin Cities OIC	\$4,000
Minneapolis Foundation/Equal Opportunities Fund Minneapolis, MN	\$5,000
Salvation Army	\$1,000
Minneapolis Newspaper Foundation Minneapolis, MN	\$3,500
World Press Institute	\$3,500

**MINNESOTA MINING AND  
& MANUFACTURING COMPANY (3M)**

→ Minnesota Mining and Manufacturing  
Foundation, Inc.  
Building 521-11-01 3M Center  
St. Paul, MN 55144  
612/736-3781

**Contact Person:** Eugene W. Steele, Manager, Contributions Programs, Community Affairs

**BUSINESS PROFILE**

**Principal Business:** 3M has four major business interests: industrial and consumer products, electronic and information technologies, graphic technologies, and life sciences.

**Main Subsidiaries:** Dynacolor Corp.; Riker Laboratories.

**ELIGIBILITY**

**Activities:** Building funds, Capital campaigns, Conferences and seminars, Employee matching gifts (for education, public broadcasting), Equipment funds, Fellowships, General support, In-kind donations (of equipment, products, services), Operating funds, Publications and media (few grants), Research, Special projects (including deficit funding, seed money, and emergency funding).

**Organizations:** Must be tax-exempt under 501(c)3. United Way recipients considered with the permission of the United Way.

**Restrictions:** No grants to individuals, intermediary funding agencies, and religious, political, or international organizations. No grants for endowments, investments, fund raising events, advertising, or travel. No loans.

**Geographic Areas:** National (most grants in operating areas), AL, AK, AR, CA, CO, CT, DC, FL, GA, HI, IL, IN, IA, KY, MD, MA, MI, MN (many grants in Minneapolis, St. Paul), MS, MO, NE, NJ, NY, NC, ND, OH, OK, OR, PA, SC, SD, TN, TX, WA, WI, WV.

**ANALYSIS**

3M makes donations both directly and through the foundation.

"The 3M Contributions Program is a joint effort of the 3M Foundation and the Corporate Contributions Committee. As conscientious corporate citizens, 3M facilities in 108 locations have participated in these communities' efforts to maintain strong health care programs, active civic organizations, vigorous cultural activities, and vital educational programs."

"3M views the monies and other resources it allocates to worthy organizations as investments. We attempt to appraise the future return on those investments in terms of their community benefits. The objective, of course, is to achieve the highest possible return, or social benefit, for each of the many investments made throughout the year." Since 1982 3M contributions have nearly doubled.

## MINNESOTA MINING AND MANUFACTURING COMPANY (3M) (Cont.)

Three-quarters of all contributions in 1983 were in grants, mainly supporting secondary schools, colleges, universities. Among cash grants, those in the Arts/Cultural category emphasized 'organizations which encourage creative expression in the visual, performing and media arts.' Funding in the Health Care category tended to include medical education and research, rehabilitation, and community health needs. Community and Civic funding has focused on human (health, welfare, and youth) and emergency care issues, reflecting 'our concern for the less fortunate members of our society and those who are faced tenaciously with the challenges of difficult economic situations.'

Contributing Areas: Education (55%; higher, associations, foundations, technology/engineering, business/economics), Community and civic (34%; substance abuse, children/youth, business/economic issues, environment, Junior Achievement, community and urban affairs, indigence/unemployment, crime, emergency services, disaster relief, United Way, YMCA/YWCA), Health care (7%; medical/disease associations, hospitals, community clinics), Arts and cultural (4%; public broadcasting, performing arts, museums, historical preservation).

Foundation Officers and Directors: Robert M. Adams, W. Brust, Charles Dietz, Ralph D. Ebbot, E. Jacobson, Donald E. Garretson, Donald W. Lewis, W. Lehr, Carlos W. Luis, Donn R. J.E. Robertson, Stanley W. Thiele, James A.

## CONTRIBUTIONS PROFILE

Year ending	December 1983
Corporate asset base	\$5,760,000,000
Earnings before taxes	\$1,112,000,000
Other net profit rank	34
Foundation asset base	\$6,552,578
Total contributions	\$4,779,231 (foundation, 1983) \$1,720,893 (direct, 1983) \$24,674,693 (in-kind giving, 1983) \$4,237,900 (foundation, 1980) \$4,609,204 (direct, 1980)
Contributions as % of NEBT	1.8%
High grant	\$564,000
Low grant	\$75 (excluding matching grants)
Average range	\$1,000-\$25,000
Total number	3,916

## APPLICATIONS PROCESS

Publications: "1983 Contributions Program."

Deadline: Applications accepted throughout the year. Directors meet in March, June, September, and December.

Guidelines: Initial contact by letter. Interviews sometimes scheduled. Response shortly after board meeting. Recipients must make reports to 3M.

Proposal Contents: Full proposal should include description of projection with need, objectives, methodology,

plan for evaluation, personnel, timetable, and budget, history of organization, most recent audited financial statement, list of other potential funding sources, names of directors and resume of chief officer, and proof of tax-exemption.

## SAMPLE GRANTS

(1984)

Morris College

Sumter, SC

-typewriters and copying machines, given through the United Negro College Fund, for administrative operations.

\$80,000

Marquette University

Milwaukee, WI

-for new Center for the Study of Entrepreneurship.

\$15,000

St. Paul's College

St. Paul, MN

-office equipment for administrative use.

\$100,000

Gustavus Adolphus College

St. Peter, MN

-for aid to high school science teachers.

\$43,000

(1983)

Junior Achievement of Decatur

Decatur, IL

-for general fund.

\$4,200

Phalen Area Community Center

St. Paul, MN

-for general fund.

\$1,000

Prairie du Chien Rescue Squad

Prairie du Chien, WI

-for general fund.

\$3,000

Boston Center for Independent Living

Boston, MA

-for general fund.

\$2,500

University of Minnesota

Minneapolis, MN

-for School of Management.

\$80,000

Minnesota Public Radio

St. Paul, MN

-for general fund.

\$30,000

Alabama Space and Rocket Center

-for general fund.

\$15,000

Pillsbury-Waite Neighborhood Services

Minneapolis, MN

-for general fund.

\$15,000

St. Olaf College

Northfield, MN

-for liberal arts scholarship.

\$3,300

National Technical Institute for the Deaf

-for business scholarships.

\$2,200

Oregon Independent College Foundation

Portland, OR

-for private college funds.

\$2,750

Jefferson Memorial Hospital

Ranson, WV

\$10,000

Sheets Eye Foundation

Odessa, TX

\$24,000

APPENDIX D  
Board of Directors  
M.A.I.A.

}

ARTICLE IX

The number of Directors constituting the initial Board of Directors is five and they shall manage the affairs of the corporation until the first annual meeting. The names and addresses of the persons who are to serve as the initial Directors are:

LAWRENCE M. SMITH JR.	15319 Blueridge View Drive Centreville, Virginia 22020
CHRISTOPHER SNYDER	6 Ward Circle Leesburg, Virginia 22075
SHARON SCOTT	7920 Jackson Road Alexandria, Virginia 22308
BILL ENSOR	140 Queen Street Leesburg, Virginia 22075
DAN HAVENS	2618 Babcock Road Vienna, Virginia 22180

WITNESS, this \_\_\_\_\_ day of \_\_\_\_\_, 1984.

(SEAL)

\_\_\_\_\_  
Lawrence M. Smith Jr.  
Incorporator

Larry Smith: Associate Professor: Northern Virginia Community College  
Sharon Scott: Program Director: Canaan Crossing Inc.  
Christopher Snyder: Doctor of Medicine: Catocton Family Practice  
Bill Ensor: Director: Inner Quest Inc.  
Dan Havens: Canoeing Coordinator: Canaan Crossing Inc.

APPENDIX E  
Tax Exempt Status

}

Internal Revenue Service  
District Director

Date: SEP 25 1984

Department of the Treasury

Mid-APPALACHIAN INTERPRETIVE  
ASSOCIATION, INCORPORATED.  
15-319 Bluestone View Drive  
CENTREVILLE, VIRGINIA 22020

Employer Identification Number:

Accounting Period Ending:

DECEMBER 31

Foundation Status Classification:

509(a)(2)

Advance Ruling Period Ends:

DECEMBER 31, 1989

Person to Contact:

R. D. Morris

Contact Telephone Number:

1-800-424-1040

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue

Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for or was aware of, the act or failure to act that resulted in your loss of classification as a section 509(a)(2) organization. Acquired knowledge be removed from

Appendix B - Tax Exempt Status

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

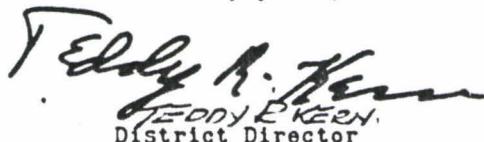
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

  
Teony L. Kern  
District Director

**APPENDIX F**

**1985 Audit**

}

Appendix C -- 1985 Audit Review

March 6, 1985

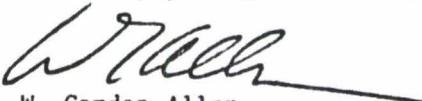
TO WHOM IT MAY CONCERN:

The undersigned reviewed the cash, inventory and property equipment systems of the Mid-Appalachian Interpretive Association, Inc. with management personnel and their records. The findings of this review are attached.

This was not an audit, but merely an informal review. The audit sheets attached were used as check sheets to insure that all important subjects were covered.

In general, I found management was doing a conscientious job of accounting, and receptive to ideas for improvement.

Sincerely yours,



W. Gordon Allen  
Assoc. Professor of Accounting and C.P.A.

WCA:cgn

Attachments

## AUDIT PLAN

## INTERNAL CONTROL EVALUATION

## INVENTORIES

CLIENT Mid-Appalachian Interpretive Assoc., IncAUDIT DATE December 18, 1984

1. Is a perpetual inventory system in use as to all major classes of inventory?
2. Is such system kept as to both quantities and value? (If answer is "no" explain existing conditions.)
3. Where details are kept as to value, are they balanced to general ledger controls at reasonable intervals?
4. If perpetual inventory system is not used, is reasonable control obtained through close supervision by the manager or owner, through frequent comparisons of gross profit percentages, etc.?
5. Are all major inventory classes physically counted at least annually?
6. Are all physical counts:
  - a. Taken by persons other than those keeping the inventory records?
  - b. Subject to adequate instructions and supervision?
  - c. Subject to dual control in which at least one person is not a regular storekeeper?
  - d. Based on numbered tag (or other controllable system) in which the chances of missing items or including some twice are minimized?
  - e. Subject to clerical checking where necessary?
 In making counts, does the company give proper recognition to "cut-off" items?
8. Are records adjusted currently for discrepancies noted in counts?
9. Are such adjustments approved by a responsible official other than store personnel?
10. Are detailed unit records kept by persons other than custodians of the actual goods?
11. Are entries to detailed unit records made only from sources as follows:
  - a. Additions - production reports or copies of receiving reports checked by storekeeper?

N/A	Yes	No	Remarks
	X		
	X		No system was set up initially
	X		No specific amount was kept A lump sum from the Shanandoah Assoc.
	X		
	X		This will be set up
			This will be part of the procedure
	X		
		X	
		X	
	X		
		X	
	X		

## INVENTORIES

CLIENT Mid-Appalachian Interpretive Assoc., IncAUDIT DATE December 18, 1984

1. Is a perpetual inventory system in use as to all major classes of inventory?
2. Is such system kept as to both quantities and value? (If answer is "no" explain existing conditions.)
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  - c. Subject to dual control in which at least one person is not a regular storekeeper?
  - d. Based on numbered tag (or other controllable system) in which the chances of missing items or including some twice are minimized?
  - e. Subject to clerical checking where necessary?
7. In making counts, does the company give proper recognition to "cut-off" items?
8. Are records adjusted currently for discrepancies noted in counts?
9. Are such adjustments approved by a responsible official other than store personnel?
10. Are detailed unit records kept by persons other than custodians of the actual goods?
11. Are entries to detailed unit records made only from sources as follows:
  - a. Additions - production reports or copies of receiving reports checked by storekeeper?
  - b. Deductions - numerically controlled requisitions or shipping orders?
  - c. Adjustments - on basis of physical counts approved by responsible official?

N/A	Yes	No	Remarks
	X		
	X		No system was set up initially
	X		No specific amount was kept. A lump sum from the Shanandoah Assoc.
	X		
	X		This will be set up
			This will be part of the procedure
X			
	X		
		X	
	X		
		X	
	X		
		X	
	X		
		X	
	X		
		X	
	X		
		X	
	X		

12. Are responsibilities for quantities of various classes of inventory definitely fixed by assigning custody of certain classes to certain storekeepers?

13. Are goods adequately safeguarded against loss by theft by being kept in locked buildings, rooms or cages, access to which is granted only to authorized personnel?

14. Are the goods adequately protected against physical deterioration?

15. Are store personnel required to report on obsolete unusable, slowmoving or overstocked items?

16. Are adequate records maintained on:

- Consignments out, materials being processed, warehoused, etc.?
- Consignments in, merchandise on loan, etc.?

17. Is disposal of obsolete, unusable or deteriorated stock properly approved by a responsible officer?

18. Is material released from storerooms only on signed requisitions or shipping orders?

19. Is a cost system maintained which is controlled by the financial accounting system?

N/A	Yes	No	Remarks
	X		
	X		
	X		
	X		
		X	
	X		
	X		
		X	We don't have a storeroom as yet
	X		

Significant strengths:

Significant weakness: This is the area of the Association which needs the most work. There is no real control of the inventories. Also, just keeping the inventories high enough at the centers was a problem. By the opening in May 1985, a new and much tighter inventory control will be installed.

Prepared by Am

Date 2/10/85

Reviewed by J. Miller Cpt

Date 3/6/85

## AUDIT PLAN

## INTERNAL CONTROL EVALUATION

## INVENTORIES

CLIENT Mid-Appalachian Interpretive Association, Inc AUDIT DATE December 18, 1984

	N/A	Yes	No	Remarks
12. Are responsibilities for quantities of various classes of inventory definitely fixed by assigning custody of certain classes to certain storekeepers?		X		
13. Are goods adequately safeguarded against loss by theft by being kept in locked buildings, rooms or cages, access to which is granted only to authorized personnel?		X		
14. Are the goods adequately protected against physical deterioration?		X		
15. Are store personnel required to report on obsolete unusable, slowmoving or overstocked items?		X		
16. Are adequate records maintained on:			X	
a. Consignments out, materials being processed, warehoused, etc.?				
b. Consignments in, merchandise on loan, etc.?		X		
17. Is disposal of obsolete, unusable or deteriorated stock properly approved by a responsible officer?			X	
18. Is material released from storerooms only on signed requisitions or shipping orders?			X	We don't have a storeroom as yet
19. Is a cost system maintained which is controlled by the financial accounting system?			X	

Significant strengths:

Significant weakness...: This is the area of the Association which needs the most work. There is no real control of the inventories. Also, just keeping the inventories high enough at the centers was a problem. By the opening in May 1985, a new and much tighter inventory control will be installed.

Prepared by AmDate 2/10/85Reviewed by Allen C. H.Date 3/6/85

## INTERNAL CONTROL EVALUATION

## PROPERTY AND EQUIPMENT

CLIENT Mid-Appalachian Interpretive Assoc. ,Inc. AUDIT DATE December 18, 1984

1. Is a formal policy regarding capital expenditure authorization in effect and carried out by designated persons or committees?
2. Are expenditures in excess of original authorization subject to the same approval procedure as the original?
3. Are subsidiary records for property and equipment and related depreciation reconciled periodically to the general ledger?
4. Are subsidiary records maintained in detail sufficient for the company's needs?
5. Is a physical inventory of property and equipment taken periodically and compared to subsidiary records?
6. Are the custodians of property required to report any changes in the status thereof (e.g. moves, sales, scrapping, obsolescence, excess, etc.)?
7. Do sales of property and equipment require approval of a responsible official?
8. Are records maintained on fully depreciated assets still in use even though they are written off?
9. If there are any surplus or idle buildings and/or equipment, are such assets properly controlled both physically and in the records?
10. Are accounting personnel capable of distinguishing between capital expenditures and maintenance and repair items?
11. Is a formal policy in effect regarding the expensing of minor expenditures for capital items?
12. Is a formal policy in effect requiring adequate insurance on property and equipment?

N/A	Yes	No	Remarks
	X		Voted by the Board
	X		
	X		Had no reason to date to deal with depreciation
	X		
	X		Need to set up a better system of inventory
X			
X			
	X		Need to set up schedules
	X		Needs to be set up
	X		
	X		Need to be more specific with the authorization of items to Board and Bus mg
	X		Needs to be investigated

## Significant strengths:

The Association has just begun to acquire property. Need to set up an inventory system. Recommend a card file for each inventory item, or item owned by the Association. So far things are in check

AUDIT PLAN

INTERNAL CONTROL EVALUATION

PROPERTY AND EQUIPMENT

CLIENT Mid-Appalachian Interpretive Association, Inc. AUDIT DATE December 18, 1984

Significant weaknesses:

No system of Inventory

Prepared by Joe  
Date 2/20/85

Reviewed by Julie CPT  
Date 3/6/85

PROPERTY AND EQUIPMENT

CLIENT Mid-Appalachian Interpretive Association, INC AUDIT DATE December 18, 1984

Significant weaknesses:

No system of Inventory

Prepared by Joe  
Date 2/20/85

Reviewed by Julie CPT  
Date 3/6/85

## AUDIT PLAN

## INTERNAL CONTROL EVALUATION

## CASH

CLIENT Mid-Appalachian Interpretive Assoc., Inc. AUDIT DATE December 18, 1984

**CASH RECEIPTS**

1. Are cash receipts deposited intact daily?
2. Is control of cash receipts and/or disbursement records vested in persons other than cashier?
3. Is mail opened and distributed by person or department other than cashier or accounting?
4. Is list of receipts prepared by mail opener?
5. If so, is such list effectively compared to deposit?
6. Are receipts given directly to cashier by mail opener?
7. Is access to cash receipts limited to those in the cashier's department?
8. Does the cashier receive incoming counter receipts directly from customers?
9. Are remittance listings or remittance advices, letters or envelopes which accompany receipts separated and given directly to accounting department for use in recording cash receipts?
10. Is effective control provided over unidentified receipts pending investigation?
11. Is effective control provided over cash sales and other "over the counter" currency receipts (through use of cash registers, prenumbered sales slips, receipts, etc.)?
12. Is effective control provided over miscellaneous receipts for scrap sales, interest, dividends, rents, etc.?
13. Is a detailed duplicate deposit ticket prepared by cashier and receipted by bank teller?
14. Is such deposit ticket returned by bank directly to person, other than cashier, who compares with details per cash book?
15. Has the client's bank been instructed not to cash checks payable to the company?
16. Is cash receiving centralized in as few hands as possible?

N/A	Yes	No	Remarks
	X		
	X		
X			
X			
X			
X			
	X		
	X		
X			
X			
	X		This area needs to be tightened. Cash registers would help
X			
	X		This is a good idea
	X		
	X		
	X		

### CASH

CLIENT Mid-appalachian Interpretive Assoc., Inc. AUDIT DATE December 18, 1984

CASH RECEIPTS

1. Are cash receipts deposited intact daily?
2. Is control of cash receipts and/or disbursement records vested in persons other than cashier?
3. Is mail opened and distributed by person or department other than cashier or accounting?
4. Is list of receipts prepared by mail opener?
5. If so, is such list effectively compared to deposit?
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10. Is effective control provided over unidentified receipts pending investigation?
11. Is effective control provided over cash sales and other "over the counter" currency receipts (through use of cash registers, prenumbered sales slips, receipts, etc.)?
12. Is effective control provided over miscellaneous receipts for scrap sales, interest, dividends, rents, etc.?
13. Is a detailed duplicate deposit ticket prepared by cashier and receipted by bank teller?
14. Is such deposit ticket returned by bank directly to person, other than cashier, who compares with details per cash book?
15. Has the client's bank been instructed not to cash checks payable to the company?
16. Is cash receiving centralized in as few hands as possible?

N/A	Yes	No	Remarks
	X		
	X		
X			
X			
X			
X			
	X		
	X		
X			
X			
	X		This area needs to be tightened. Cash registers would help
X			
	X		This is a good idea
	X		
	X		
	X		

## AUDIT PLAN

## INTERNAL CONTROL EVALUATION

## CASH

CLIENT Mid-Appalachian Interpretive Association, Inc AUDIT DATE December 18, 1984

## CASH FUNDS

1. Are all cash funds necessary and the amounts reasonable?
2. Are all cash funds handled on an imprest basis?
3. Is replenishment approved by person other than custodian only upon inspection of paid invoices?
4. Are invoices effectively canceled at time of replenishment?
5. Are checks for accommodation of employees cashed only out of imprest funds?
6. Are accommodation checks deposited or otherwise presented to a bank for payment promptly?
7. Are surprise cash counts made by internal auditors or other responsible officials?

## Significant strengths:

The \$25.00 petty cash is adajuate. Needs to be reimbursed more often

		N/A	Yes	No	Remarks
	X				
	X				
		X			
		X			
	X				
			X		Needs to be tightened up
			X		Good idea

Significant weaknesses: Reimbursement checks need to be cashed on a timely basis

## CASH

CLIENT Mid-Appalachian Interpretive Association, Inc AUDIT DATE December 18, 1984CASH FUNDS

1. Are all cash funds necessary and the amounts reasonable?
2. Are all cash funds handled on an imprest basis?
3. Is replenishment approved by person other than custodian only upon inspection of paid invoices?
4. Are invoices effectively canceled at time of replenishment?
5. Are checks for accommodation of employees cashed only out of imprest funds?
6. Are accommodation checks deposited or otherwise presented to a bank for payment promptly?
7. Are surprise cash counts made by internal auditors or other responsible officials?

N/A	Yes	No	Remarks
	X		
	X		
	X		
	X		
X			
		X	Needs to be tightened up
		X	Good idea

## Significant strengths:

The \$25.00 petty cash is adajuate. Needs to be reimbursed more often

## Significant weaknesses:

Reinbursement checks need to be cashed on a timely basis

## AUDIT PLAN

## INTERNAL CONTROL EVALUATION

## CASH

CLIENT The Mid-Appalachian Interpretive Assoc., Inc. AUDIT DATE December 18, 1984

CASH DISBURSEMENTS

1. Does the Company make payment of vendors statements only when supported by invoices?
2. Are approvals by responsible persons required for the following items before invoices are submitted for payment?
  - a. Approval of prices?
  - b. Evidence of receipt of goods?
  - c. Approval of footings, extensions, discounts, etc.?
  - d. Approval of account distribution?
  - e. Final approval for payment?
3. Does the procedure require that at least one check signature and final approval for payment be made by different individuals?
4. Does at least one person signing the check (other than persons responsible for preparing the check) review the supporting data at the time of signing?
5. Are invoices and supporting papers effectively canceled upon payment and are they filed separate from unpaid vouchers?
6. Is the signing of blank checks prohibited?
7. Is protectograph used before or simultaneously with signature?
8. Are dual signatures required on checks?
9. Are authorized check signers independent of each other?
10. Are there safeguards for the proper mailing of signed checks?
11. Are facsimile signatures used only on checks covered by "blanket" approval (i.e., payroll, etc.) or on general disbursements of relatively small amounts?
12. Are facsimile signature plates properly controlled?
13. Are spoiled and voided checks properly mutilated to prevent cashing and kept on file?
14. Is the supply of unused checks adequately controlled?

## AUDIT PLAN

## INTERNAL CONTROL EVALUATION

## CASH

CLIENT The Mid-Appalachian Interpretive Assoc., Inc AUDIT DATE December 18, 1984

## CASH DISBURSEMENTS

15. Are prenumbered checks used, and are all numbers accounted for?
16. Are depositories notified immediately of changes in authorized check signers?
17. Is the authority to sign checks limited to as few people as possible?
18. Are check signers designated by Board of Directors?
19. Are all disbursements (other than petty cash) made by check?
20. Are checks payable to the Company or to "cash" prohibited?

	N/A	Yes	No	Remarks
	X			
X				
	X			
X				Needs to be formalized into a statement by the Board. has been assumed
	X			
	X			

Significant strengths: This area of the Association seems to be very strong. Recommend looking in to getting a safe to keeps Association checks and records in

Significant weaknesses:

## AUDIT PLAN

## INTERNAL CONTROL EVALUATION

## CASH

CLIENT Mid Appalachian Interpretive Assoc., Inc. AUDIT DATE December 18, 1984BANK RECONCILIATIONS

1. Are the following bank accounts reconciled monthly by persons who do not sign checks, handle or record cash?
  - a. General accounts?
  - b. Payroll accounts?
  - c. Any other accounts?
2. Are bank statements and checks delivered to reconciler unopened?
3. Are procedures followed in reconciling reasonably adequate to uncover forgeries, alterations, improper endorsements, unrecorded checks, payees at variance with records, "lapping," etc.?
4. Are checks reviewed as to endorsements, payees, amount, dates and alterations?
5. Are items from the preceding reconciliation which have not cleared investigated?
6. Are book receipts and disbursements reconciled to deposits and withdrawals per bank statement?
7. Are reconciling items such as NSF checks, bank charges, etc. properly recorded?

	N/A	Yes	No	Remarks
		X		The Business Manager does this and also signs checks
		X		
		X		
		X		
X				
	X			
X				Within reason
	X			
	X			

Significant strengths: Seems tight right now. The Chairman and the Business Manager have been keeping the records

Significant weaknesses:

AUDIT PLAN

INTERNAL CONTROL EVALUATION

CASH

CLIENT Mid-Appalachian Interpretive Assoc., Inc. AUDIT DATE December 18, 1984

Significant strengths:

Significant weaknesses: Need to set up a \$50.00 change account deducted from the daily receipts. Need to set up an over and short account. Recommend safe for records.

THE MID-APPALACHIAN INTERPRETIVE ASSOCIATION, INCORPORATED

AUDIT REPORT

GENERAL ADDITIONAL COMMENTS ON THE AUDIT

The following are additional comments concerning the business operations of the Mid-Appalachian Interpretive Association:

1. Research and experiment with software packages for the IBM PC to computerize the accounts and ledgers of the Association.
  - a. Set up a chart of Accounts
  - b. Do a spread sheet for the Association
2. Keep consignments to each of the centers separate.
  - a. Develop a contract for any items taken on consignment to specify the price agreement and absolve the Association of responsibility for loss.
3. Set up 30/60 day payment files.
4. Change the banking system so that the centers may make bank deposits and then the money can be wired to the headquarters account rather than sending through the mail.
  - a. Check location of banks in each area and costs
  - b. Set up system to make deposits more easily.
5. Check into other associations as to how they handle membership.
  - a. Begin to set up the membership files on the Computer
  - b. Set up an account to handle membership fees.
6. Set up a budget for 1985

APPENDIX G  
Financial Statement

MID-INTERVIEW INTERPRETIVE NOTE  
BONNIE SWEET OCTOBER 17, 1995

### ASSETS - CURRENT

CASH ON HAND + IN BANKS	5965.98
PERIOD CASH - CHANGE (3) X 75.00	\$ 225.00
GRANT COUNTY BANK	1131.60
CHERRY RIVER BANK	15.00
UNITED MUSKWA - CHECKING	\$ 593.00
INVENTORY ON HAND	+ 0 -

### OTHER ASSETS

LAND	3500.00
COMPUTER	300.00
FILE CABINET	32.00
COMPUTER TABLE	129.79
CASH REGISTER	592.49

**TOTAL OTHER ASSETS**

**TOTAL ASSETS**

## L'APPRENTISSAGE DES SURVOLS

## ACCEUN TO PAYABLE

Donations RECEIVED

LAND	3500	00
COMPUTER	3000	00
CASH donation	150	00
MEMBERSHIP	15	00

Surplus to Dept.

Surplus \$0,281.50 from 1984

70TH-4934163-8 SEP-48

349692

301172

1321930

## MIO-MIYUNA INCOME STATE

## INCOME &amp; EXPENSE

January 1, 1985 - Oct 12, 1985

## REVENUE &amp; SALES

SENECA ROCKS U.C.

# 10973 13

NASSAUITEJ U.C.

2550 10

CHANDLER MTR U.C.

4026 72

GROSS REVENUE

# 18549 95

COST OF SALES

12947 03

NET SALES REVENUE

560292

## OTHER EXPENSES

OFFICE SUPPLIES

41 95

TAXES &amp; FEES

1314 57

YOUTH CENTER ADMIN EXP

461 92

MEMOESHIN

347 57

TOTAL OTHER EXPENSES

2106 00

TOTAL SURPLUS TO DATE

# 3496 92

APPENDIX H  
Exhibit Fabricators

## Appendix F

### List of Contractors to Fabricate Exhibit

The following list of contractors was provided by Ray Price and Phil Myerly from National Park Service, Exhibit Design Office, Harpers Ferry, WV.

#### Graphics

- 1) Graphic Solutions  
P. O. Box 1288  
355 S. Potomac Street  
Hagerstown, MD 21740  
(301) 733-9300
- 2) General Graphics  
Upper Potomac Industrial Park  
Cumberland, MD 21502  
(301) 729-1401
- 3) Speciality Graphics  
P. O. Box D  
Shepherdstown, WV 25443  
(301) 876-2557

#### Hardware Fabricators

- 1) Hopewell Manufacturing  
Route 2, Box 381  
Hopewell Road  
Hagerstown, MD 21740  
(301) 582-2343
- 2) Electramet Corporation  
871 Commonwealth Avenue  
Hagerstown, MD 21740  
(301) 797-9647
- 3) Pro-Type Industries, Inc.  
1006 Woodland Road  
P. O. Box 175  
Sterling, VA 22170  
(202) 450-5200